

SR. No. 23/2025

DATE. 01/12/25

INDIA NON JUDICIAL

Government of Gujarat



सत्यमेव जयते

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AFFIDAVIT

I the below signing [REDACTED] : Income tax inspector, office address : Income tax office, Vapi, Fortune square-II, Chala, Vapi do hereby declare on the oath of my religion that,

I am depute as an Income tax Inspector at Vapi, Gujarat, I attended before [REDACTED] at the office of DDIT (Inv) (Navsari) Room No. 301, Charpool, Lunsikui Road, Navsari for discipline proceedings of I the executant [REDACTED] under rule 14 of CCS (CCA) 1965. [REDACTED] was too rude and dictative while hearing of the procedure, hence I do hereby declare the facts happened in the office of [REDACTED] as follows in the form of Affidavit, which shall be taken into note and strict action shall be taken against Mr. [REDACTED] DDIT.

COMPLAINT/PETITION UNDER THE CENTRAL VIGILANCE COMMISSION (COMPREHENSIVE GUIDELINES ON COMPLAINT HANDLING MECHANISM, 2021) AND SECTION 8 OF THE CVC ACT, 2003, ALLEGING GROSS MISCONDUCT, BIAS, THREATS, HUMILIATION, AND FLAGRANT VIOLATION OF PRINCIPLES OF NATURAL JUSTICE BY THE INQUIRING AUTHORITY IN DEPARTMENTAL INQUIRY PROCEEDINGS AGAINST [REDACTED] INSPECTOR OF INCOME TAX, UNDER RULE 14 OF THE CENTRAL CIVIL SERVICES (CLASSIFICATION, CONTROL AND APPEAL) RULES, 1965 - PRAYER FOR IMMEDIATE REMOVAL OF THE INQUIRING AUTHORITY, INSTITUTION OF DISCIPLINARY PROCEEDINGS AGAINST HIM/HER, AND ENSUREMENT OF UNIMPEACHABLE FAIRNESS IN THE INQUIRY.

Date: 01.12.2025

To,
The Central Vigilance Commissioner,
Central Vigilance Commission,
Satarkta Bhawan, GPO Complex, Block A, INA,
New Delhi - 110023.

Through Proper Channel

Subject: Urgent Vigilance Complaint under Chapter II of CVC Comprehensive Guidelines on Complaint Handling Mechanism (2021) and DoPT Handbook for Inquiry Officers and Disciplinary Authorities (2013) – Allegations of Autocratic Conduct, Intimidation, Humiliating Treatment, and Egregious Breach of *Audi Alteram Partem* and *Nemo Debet Esse Judex in Propria Causa* by the Inquiring Authority [Deputy Director of Income Tax (Inv.), Navsari Unit], Resulting in Apprehended Bias and Vitiating of Departmental Inquiry Proceedings vide Charge Sheet dated 20.09.2023 against S [REDACTED] Inspector of Income Tax – Prayer for Immediate Supersession of the Inquiring Authority, Vigilance Clearance Review, and Protective Directions to Safeguard Constitutional Imperatives under Article 311 of the Constitution of India.

Hon'ble Sir,

Factual Background

1. Entry for Inquiry: On 01.12.2025 at about 12:00 PM, the undersigned Defence Assistant along with [REDACTED] entered Room No. 301, Ayakar Bhavan, Navsari, for a departmental inquiry hearing. Present in the room were [REDACTED] and the Inquiring Authority (IA), Deputy Director of Income Tax (Inv.), Navsari.
2. Demand to Surrender Mobiles: The IA immediately demanded that we either switch off our mobile phones or hand them over to his peon, Shri Rathod. We respectfully requested the IA to cite any rule empowering such a demand, but he became harsh, noisy and rude, loudly asserting his authority and even contacting his superior on the phone. In a display of intimidatory conduct, he forcibly insisted we comply. Under protest (since no statutory rule authorizes seizure of personal devices), we reluctantly surrendered our phones to the peon to avoid further delay or confrontation.
3. Request for Original Documents: We then asked to inspect the original documents listed in Annexure III of the charge-sheet (which forms the basis of the inquiry). The IA curtly replied that he had no originals and that we must submit a written request to him to see the originals. We pointed out that, under Rule 14(11) of the CCS (CCA) Rules, the Charged Officer is entitled to inspect evidence, and that proceeding on mere Xerox copies would violate basic fairness. The IA flared up in anger, accused us of obstruction, and immediately threw everyone (except the undersigned) out of his chamber. In his office chamber he scowled at me and taunted, "Aap pensioner ho, theek se baat karo" – a gratuitous personal remark implying that I should obediently acquiesce because I draw pension. This was a thinly-veiled threat and a clear attempt to humiliate me.
4. Proceedings by Presenting Officer: Subsequently, the IA ordered the Presenting Officer (PO) to proceed with the witness examination. To our shock, the PO merely showed us a photocopy of a statement already recorded by the ACB (Anti-Corruption Branch) for a prior case, without administering an oath or taking any oral evidence. No [REDACTED]

new evidence was recorded, and no viva voce testimony was elicited. This cursory approach flouted the mandated procedure that evidence be produced and examined on record under Rule 14(14).

5. Denial of Cross-Examination: We immediately asserted our right to cross-examine the witness, as Rule 14(14) explicitly provides that "[o]n the date fixed for the inquiry... witnesses shall be examined by... the Presenting Officer and may be cross-examined by or on behalf of the Government servant." The IA, however, adamantly refused to allow any cross-examination, declaring that only "acceptable" questions (to him) could be asked, and ordering an abrupt end to our examination. This capricious denial consumed over 15 minutes and effectively denied the Charged Officer any meaningful hearing. The IA's conduct here was in blatant violation of *audi alteram partem* (the right to be heard), and ignored the charged officer's statutory right to confront adverse evidence.
6. Withdrawing from Humiliating Proceeding: Repeatedly, the IA cut us off in a domineering, humiliating tone. We found the *modus operandi* to be intolerably arbitrary and demeaning – minute-to-minute intimidation ("unconditional regimen"), refusal of any questions, and a threat to reject disfavored queries. Feeling that we could no longer obtain a fair hearing, we were compelled to step out of the inquiry room.
7. Three other persons were present including the Presenting Officer, the Witness and Steno named as [REDACTED]. The charged officer is of the opinion that at least the IA should have shown minimum courtesy and normal human behaviour towards senior citizen from his own department. Such dangerous behaviour patterns have been experienced for the first time.

WHEREAS the Complainant, S. [REDACTED] IPS (Retd.), a pensioner drawing emoluments from the Union exchequer and duly appointed as Defence Assistant under Rule 14(8) of the Central Civil Services (Classification, Control and Appeal) Rules, 1965 ("CCS (CCA) Rules, 1965"), read with DoPT Office Memorandum No. 372/17/2005-Estt.(Estt.) dated 05.02.2003, stands as the bulwark of procedural rectitude and equity for the Charged Officer, [REDACTED] Inspector of Income Tax, arraigned in solemn departmental inquiry proceedings initiated by the Income Tax Department consequent to a CBI trap operation, imputing imputations that demand scrupulous adherence to the sacrosanct tenets of natural justice;

AND WHEREAS the Charged Officer, a beleaguered public servant ensnared in the vortex of vigilance machinations, reposes unalloyed faith in the quasi-judicial sanctity of the inquiry, only to be confronted with a tableau of autocracy, vituperation, and intimidation that profanes the very edifice of *Fiat Justitia Ruat Caelum* (let justice be done though the heavens may fall) and *Ubi Jus Ibi Remedium* (where there is a right, there is a

[REDACTED]

remedy), as enshrined in Article 311(2) of the Constitution of India, which ordains a "reasonable opportunity of being heard" impervious to the caprice of any functionary;

AND WHEREAS the Inquiring Authority (hereinafter "IA"), vested with the grave mantle of impartial adjudication under Rule 14(2) of the CCS (CCA) Rules, 1965, and the DoPT Handbook for Inquiry Officers and Disciplinary Authorities (2013) – which imperatively mandates the IO to "conduct the inquiry with utmost fairness, impartiality, and decorum, eschewing any conduct that engenders apprehension of bias" – has, on this fateful day of 01.12.2025, perpetrated a litany of transgressions that not only humiliate the Complainant and Charged Officer but imperil the inquiry's legitimacy *ab initio*, summoning the inexorable wrath of judicial precedents and vigilance protocols;

NOW THEREFORE, the Complainant, invoking the prophylactic ambit of the Central Vigilance Commission Act, 2003 (Section 8, empowering superintendence over vigilance administration), and Chapter II of the CVC Comprehensive Guidelines on Complaint Handling Mechanism (2021) – which exhorts expeditious inquiry into "specific, verifiable allegations of misconduct, corruption, or abuse of authority" sans anonymity, as tendered herein – most obsequiously and resolutely lodges this *bona fide* complaint for Your Excellency's sagacious intervention, lest the portals of justice be desecrated by the very custodians thereof. This epistle is dispatched *in utmost good faith*, actuated not by pique but by fealty to the rule of law, and prays pre-emptive redressal to avert irreparable prejudice, as admonished in *Union of India v. Mohd. Ramzan Khan* ((1991) 1 SCC 588).

FACTUAL NARRATIVE: A CHRONICLE OF AUTOCRACY AND HUMILIATION

On this 01st day of December, 2025, at or about 1200 hours, the Complainant and the Charged Officer, in dutiful obeisance to the summons for preparatory proceedings antecedent to the scheduled witness examination on 02.12.2025 (vide Notice No. DDIT(Inv.)/NVS/IO/Vig./JK-ITI/2025-26 dated 25.11.2025), entered Room No. 301, 3rd Floor, Aayakar Bhawan, Lunsikui, Navsari – the sanctum of purported quasi-judicial equity. Present therein were the witness Shri [REDACTED] the Presenting Officer, and the IA.

1. **Initial Facade of Amity Shattered by Imperious Edict:** The colloquy commenced with ostensibly cordial repartee, only to transmute into a theatre of despotism when the IA, sans any statutory imprimatur, peremptorily decreed that the Complainant and Charged Officer "switch off their mobiles or deposit them with Peon Rathod." This fiat, bereft of even a semblance of legal pedigree – for no provision in the CCS (CCA) Rules, 1965, or DoPT Vigilance Manual (2021) countenances such surveillance of personal devices, which impugns the sacrosanct right to privacy under Article 21 of the Constitution – was met with the Complainant's resolute demurral. Invoking *Lex Non Cogit ad Impossibilia* (law does not compel the impossible) and demanding the evincement of empowering Rule or OM, the Complainant stood his ground. The IA, in a paroxysm of umbrage, telephoned his superior, whence ensued a cacophony of
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humiliation,” deemed further endurance untenable, departing the chamber in a state of psychological duress – a lamentable capitulation to an authority that has transmogrified justice into a simulacrum of tyranny.

6. **The CO is suffering from severe anxiety and depression since he started to attend his office from March, 2024.** It has affected my family life and day to day peace of mind. I want to proclaim herewith that I [redacted] should be held responsible for any physical and psychological extreme steps. I am under tremendous psychological pressure from I [redacted] which may drag me to take any extreme step.
7. **It is to declare herewith that Mr. [redacted] IA,** forcibly took our mobile phones otherwise we could have had recorded entire humiliating episode via audio and video recordings. This audio and video recordings are unavailable with us because the IA had taken from us by force and coercion we could have had produced for your ready reference. It is to be noted that he had had his own mobile instrument with him which he was using to contact his superior officers to take requisite instructions.

These antecedents, verifiable *ad nauseam* via contemporaneous notes, witness mere *lapses* but a systemic assault on dignity, impugning the IA's *locus standi* as an impartial arbiter.

LEGAL AND VIGILANCE IMPERATIVES: A FORUM OF PRECEDENTS AND PROTOCOLS

The IA's deportment is an anathema to the *lex loci* of disciplinary inquiries, a quasi-judicial sacrament governed by CCS (CCA) Rules, 1965, and suffused with natural justice's immutable dyad: *Audi Alteram Partem* and *Nemo Judex in Causa Sua*.

1. **Violation of Rule 14 CCS (CCA) Rules, 1965, and DoPT Mandates:** Rule 14(2) and (23) enjoin the IO to “conduct inquiry with fairness and decorum,” a covenant echoed in the DoPT Handbook (2013, para 4.1): “The IO must eschew rudeness, threats, or conduct begetting bias apprehension.” The IA's intimidation vis-à-vis pension – a veiled reprisal – flouts OM No. 372/3/2007-AVD-III dated 24.12.2013 on “disinterested IOs,” whilst denial of originals contravenes Rule 14(14) and OM No. 134/1/81-AVD-I dated 13.07.1981 affirming “inspection rights as natural justice sine qua non.” The Presenting Officer's abdication and cross-examination embargo vitiate Rule 14(15)-(19), rendering proceedings a *nullity*, as per Vigilance Manual (2021, Chapter 7).
2. **Assault on Constitutional and Evidentiary Bedrock:** Article 311(2) – “no removal sans reasonable opportunity” – is profaned by this *tempest of terror*, as the Hon'ble Supreme Court in *State of Uttar Pradesh v. Shatrughan Lal* ((1998) 6 SCC 651) decreed: “Denial of inspection or fair hearing vitiates *ab initio*.” Recent wisdom in *S. Janaki Iyer v. Union of India* (2025 INSC 742) 30 curtails the “prove prejudice” shibboleth, holding: “Breach of natural justice impugns the action per se, sans prejudice calculus.” Analogously, *Committee of Management, Kisan Degree College v.*

Shambhu Saran Pandey ((1995) 1 SCC 404) excoriates "pre-hearing inspection denial as fatal." The Gujarat High Court in *Surat Singh v. S.R. Bakshi* (1970 GLR 456) quashed inquiries for "autocratic bias."

3. **Defence Assistant's Invincible Rights and Institutional Sacrilege:** As Defence Assistant, the Complainant enjoys unassailable prerogatives under Rule 14(8) – "to assist without let or hindrance" – fortified by DoPT OM No. 11012/8/2007-Estt.(A) dated 13.11.2007: "DA must be accorded respect; threats or humiliation invite vigilance scrutiny." The IA's pension-linked calumny evokes *Aurellano Fernandes v. State of Goa* (2023 SCC OnLine SC 525) 37, wherein "IO intimidation" warranted supersession. CVC Guidelines (2021, para 2.4) mandate "prompt inquiry into IO misconduct," aligning with *Union of India v. T.R. Varma* (AIR 1957 SC 882): "Suspected injustice poisons the well."
4. **CVC Jurisprudence and Redressal Imperative:** Under CVC Act Section 8(1)(b), Your Excellency superintends "vigilance and disciplinary matters"; the Comprehensive Guidelines (2021) – vide – enjoin "time-bound action on specific complaints," eschewing *pro forma* dismissals. Precedents abound: CVC Circular No. 008/VGL/027 dated 06.08.2020 prescribes "adherence to timelines in IO complaints," whilst the Handbook (2013, para 5.2) decries "rude conduct as misconduct *per se*."

Applicable Law and Guidelines

1. CCS (CCA) Rules, 1965: Rule 14 lays down a full-fledged procedure for departmental inquiries. It guarantees the rights of the Charged Officer at every stage – notice of charges, submission of defence, production of evidence, and crucially the right to cross-examine. These rules are mandatory and exhaustive. Any departure (especially by the IA) creates a *vires* deficiency in the enquiry.
2. Government Instructions: The DoPT's instructions (MHA OM 16.2.1961) accentuate that IOs "should not be suspected of any bias". This policy is designed to protect the accused from an unfettered superior. The IA's clearly prejudiced stance flies in the face of these instructions.
3. Constitutional Doctrine: The charged officer was effectively denied *audi alteram partem* (hear the other side) and subjected to personal invective. As the Supreme Court recently emphasized, minor procedural lapses will vitiate an inquiry if they substantially prejudice the accused. Here the prejudice is patent: the defence was never allowed to probe adverse evidence or to present its case meaningfully.
4. CVC / DoPT Guidance on Bias Petitions: Importantly, DoPT's OM dated 09.11.1972 (para 4) provides that when a Government servant moves an application against the Inquiry Officer on grounds of bias, "the proceedings should be stayed and the application referred... for considering the application". The Central Vigilance Commission's latest Circular (No. 03/02/24, dated 19.02.2024) reiterates this rule and directs that such bias petitions must be disposed of expeditiously (preferably within 30 days) with strict adherence to

natural justice . It also notes that, since Rule 22(iii) of CCS (CCA) (and its analogue in AIS rules) bars any appeal against an IO's in-course order , lodging a bias petition with the CVC is the proper (and effectively sole) remedy to redress the grievance of a charged officer.

5. Lack of Alternate Remedy: In view of Rule 22(iii) that forbids any appeal or review of the IA's interim order , the Charged Officer has no administrative recourse to challenge the IA's behavior. The only effective relief is CVC's intervention.

Relief Sought and PRAYER

In light of the egregious procedural violations and humiliating conduct by the Inquiring Authority, we most humbly urge the Commission to:

1. Stay or Halt Current Proceedings: Immediately stay all pending hearings in the subject inquiry (or order an adjournment to a date after 16.12.2025) until this petition of bias is disposed of, to prevent further injustice.
2. Replace the Inquiry Officer: Order the appointment of a new, senior and impartial Inquiry Officer (from a different unit/wing as recommended by DoPT) in place of the present IA. This is necessary to restore confidence that the Charged Officer will receive a fair hearing in accordance with the CCS rules .
3. Disciplinary Action against IA: Direct the disciplinary authority (or an appropriate agency) to investigate and take action against the IA for his high-handed and unprofessional conduct during the inquiry. Such conduct not only violates the CCS rules but also the expected code of conduct for public servants.
4. Remake Enquiry Proceedings: If a new IO is appointed, instruct that all evidence be re-heard from the beginning. Specifically, require that the defence be furnished original documents (as per Annexure III) and be allowed full cross-examination of witnesses under Rule 14(14) . This is essential to render the inquiry compliant with natural justice.
5. Guidance to Disciplinary Authority: Issue appropriate directions to the disciplinary authority to prevent recurrence of such violations in any inquiry, and to uphold the sanctity of due process.
6. **Institute** forthwith a time-bound vigilance inquiry under CVC Guidelines (2021) into the IA's conduct on 01.12.2025, encompassing threats, humiliation, and bias, with reference to CCTV/logs/witnesses, and recommend major penalty proceedings under Rule 14 CCS (CCA) Rules, 1965;
7. **Supersede** the IA *sine die* from the instant inquiry, appointing a *disinterested* successor per DoPT OM dated 19.05.1993, to exorcise apprehended bias and resurrect equity;
8. **Direct** the Chairman, CBDT; Principal Chief Commissioner of Income Tax, Gujarat; and Disciplinary Authority to furnish originals of Annexure-III for inspection within 48 hours, adjourn the 02.12.2025 hearing *sine die* pending compliance, and ensure untrammelled cross-examination sans censorship;

9. **Mandate** protective measures, including no reprisal against the Complainant/Charged Officer, and quarterly vigilance clearance audit of the IA; and
10. **Pass** such further or other orders as Your Excellency deems *meet and proper* in the inexorable pursuit of *Justitia Nemini Neganda Est* (justice denied to none), including interim stay on proceedings to forestall miscarriage.

The Complainants stand eternally beholden to the CVC's aegis, the last redoubt against vigilance's vicissitudes. This complaint is tendered under assurance of confidentiality per CVC norms.

We enclose the following supporting documents for kind perusal:

- Annexure I: Copy of the Charge Sheet dated [DD.MM.2025] and List of Witnesses (including Annexure IV).
- Annexure II: Copy of the Notice dated 25.11.2025 summoning Shri Paresh Ganesh Deshpande to appear as a witness on 02.12.2025.
- Annexure III: Letter dated 01.12.2025 submitted by the Defence Assistant requesting adjournment of the hearing (copy attached above).
- Annexure IV: Additional relevant extracts (statements or communications) corroborating the events described.

We request that the Commission kindly take cognizance of this complaint under its superintendence mandate, and issue appropriate orders in the interest of justice and fair play. We stand ready to furnish any further information that may be required.

Submitted for Your Excellency's kind consideration and expeditious orders.

Copy forwarded for kind information, urgent intervention, and necessary vigilance action to:

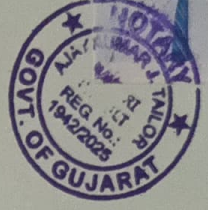
1. **The Chairman,**
Central Board of Direct Taxes,
North Block, New Delhi – 110001.
2. **The Principal Chief Commissioner of Income Tax,**
Gujarat Region,
Room No. 206, 2nd Floor, Aaykar Bhavan,
Ashram Road, Ahmedabad – 380009.
3. **The Disciplinary Authority,**
Principal Commissioner of Income Tax (VU-1),
Surat.

Verification

I, the above-named Complainant and Charged Officer, do hereby verify that the contents of the foregoing complaint are true to our knowledge and belief, derived from personal participation and records, and nothing material has been concealed. Verified at Navsari on this 01st day of December, 2025.

Jeetendra Kumar

Yours faithfully,



Enclosures:

1. Copy of Charge Sheet dated 20.09.2023.
2. Notice dated 25.11.2025 for 02.12.2025 hearing.
3. Contemporaneous notes of proceedings (01.12.2025).

Solemnly Affirmed Before Me

AJAYKUMAR J. TAILOR
ADVOCATE & NOTARY
REG. No.: 1942/2025
GOVT. OF GUJARAT

SR. No. 23/2025
DATE :-

011225





भारत सरकार
GOVERNMENT OF INDIA

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आधार - सामान्य माहसुली अधिकार

NO
KUMAR J. TALU
ANSARI



भारतीय विशिष्ट पहचान प्राधिकरण
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